

CERTIFICATION FOR UNEMPLOYED VETERAN WITH RECENT MILITARY SERVICE

In accordance with Act 44 of 2011, employers who hire a recently separated veteran may be eligible to receive a tax credit of \$2,000. Veterans who start their own business may receive up to a \$2,000 tax credit. Instructions and important eligibility information is attached.

To ensure fast and accurate processing, applicants should include a copy of their most recent DD Form 214.

APPLICANT INFORMATION (PLEASE PRINT LEGIBLY)						
(Print) First Name:	Middle Initi	ial:	Last 1	Name:		
Date of Birth:	Social Security Number:					
Phone:	Email Address:					
Mailing Address:						
Town:	County:		State:	Zip:		
Signature:			Date:			
The applicant above meets the military service requirements for this program.	vice lo	E OF VETERAN AFFAIRS STAFF ONLY) Application not valid without Office of Veterans Affairs stamp				
STAFF PROCESSING (VERMONT DEPARTMENT OF LABOR STAFF ONLY)					F ONLY)	
The applicant above meets the criteria relating to the Unemployment provisions for this program.						
□Yes □No						
Authorized VDOL Signature:						
Printed Name:		Application not valid without Vermont Department of Labor date stamp				
State of Vermont, Office of Veterans Affairs Form 44. Printed June 13, 2011.						

For more information on the benefits and services available to veterans and their dependents in Vermont, visit: www.veterans.vt.gov

Instructions

1. Complete the Applicant Information portion of the Certification for Unemployed Veteran with Recent Military Service form. Make sure to complete all blocks within this section and to print legibly.

2. Vermont Office of Veterans Affairs (VOVA) will determine if the applicant meets the military service eligibility criteria. Deliver the form to VOVA via:

Mail or In Person: 118 State Street, Montpelier, VT 05620-4401 Fax: (802) 828-5932

Applicants should include a copy of their most recent DD Form 214 to ensure fast and accurate processing. VOVA may require additional documentation necessary to verify eligibility. Approved applications will be stamped by VOVA and returned to the applicant. Disapproved applications will be returned to the applicant by VOVA with the reason for disapproval.

3. The Vermont Department of Labor (VDOL) will determine if the applicant meets the Unemployment eligibility criteria. Applicant will deliver applications approved by VOVA to the local VDOL Resource Center listed below. Approved applications will be stamped by VDOL and returned to the applicant. Disapproved applications will be returned to the applicant by VDOL with the reason for disapproval.

Town	Location	Phone
Barre	McFarland State Office Building, 5 Perry Street, Suite 200	476-2600
Bennington	150 Veterans Memorial Drive, Suite 2	442-6376
Brattleboro	State Office Building, 232 Main Street	254-4555
Burlington	63 Pearl Street	863-7676
Middlebury	1590 Route 7 South, Suite 5	388-4921
Morrisville	197 Harrel Street	888-4545
Newport	Emory E Hebard State Office Building, 100 Main Street, Suite 210	334-3351
Randolph	50 Randolph Avenue (by appointment only)	476-2600
Rutland	200 Asa Bloomer Building	786-5837
St. Albans	20 Houghton Street, Room 101	524-6585
St. Johnsbury	1197 Main Street, Suite 1	748-3177
Springfield	56 Main Street, Suite 101	885-2167
White River Jct.	220 Holiday Drive, Suite 28, Gilman Office Center	295-8805

4A. New Hire: After receiving approval from both VOVA and VDOL, provide the form to your new employer. The employer will then file this document with the Vermont Department of Taxes (VTAX), which will also require documentation of employer and position criteria.

4B: New Business: After receiving approval from both VOVA and VDOL, the applicant will provide the form to VTAX when filing your income tax return. Additional documentation will be required to verify eligibility criteria and allowable expenses.

Period of Eligibility

This tax credit is for new hires or new businesses started between May 24, 2011 and December 31, 2012. A credit earned under this section may be claimed in the tax year following the new full-time employee's date of hire, or in the tax year following the date that the start-up business was created, and may be carried forward one year. Appropriate tax forms and instructions to claim this credit may be downloaded from the VTAX website (www.state.vt.us/tax/index.shtml).

Military Service Eligibility Criteria

The date of hire or date of new business start up must be within 24 months of an Honorable or General Discharge from active, federal military service. The veteran must either have been a resident of Vermont at the time of entry into the military or was mobilized to active, federal military service while a member of the Vermont National Guard or other reserve unit located in Vermont.

Unemployment Eligibility Criteria

The applicant must be collecting unemployment benefits, be eligible to collect unemployment benefits, or have exhausted unemployment benefits. For new hires, the applicant must not have been employed by the employer within the past 90 days. Questions regarding Unemployment eligibility criteria can be directed to the VDOL Unemployment Claimant Assistance Line at (877) 214-3332.

Employer Criteria

To be eligible to receive the tax credit, an employer must be in good standing with respect to applicable registration, fee, and filing requirements with the Secretary of State, VTAX, and VDOL. In addition, the employer must have in place a valid workers' compensation policy.

Position Criteria

To be eligible to receive the tax credit, an employer must hire the applicant to a position that provides at least 35 hours per week of work for not less than 45 of the 52 weeks following the date of hire. In addition, the position must provide compensation that equals or exceeds the prevailing compensation level, including wages and benefits, for the particular employment sector and region of the state as determined by the VDOL Commissioner. Employers can determine if a position they have is qualified by visiting the VDOL website (www.labor.vermont.gov/veterans) or calling (802) 828-4153.

New Business Eligibility Criteria

To be eligible to receive the tax credit for a new start up business, the applicant must hold at least a 50% ownership interest in the business and the business must show a net profit of at least \$3,000 for the year in which the credit is taken.

New Business Allowable Expenses

The following expenses associated with a start-up business, up to a maximum of \$2,000, may be deducted:

(A) expenses associated with the development of a business plan;

(B) professional services associated with the formation of the business (e.g., attorney and accounting services);

- (C) an analysis or survey of potential markets, products, labor supply, or transportation facilities;
- (D) advertisements for the opening of the business;
- (E) salaries and wages for employees who are being trained and their instructors;
- (F) travel and other necessary costs for securing prospective distributors, suppliers, or customers;
- (G) salaries and fees for executives and consultants, or for similar professional services.